# OPPORTUNITY, JOB PRESSURE, NEUTRALIZATION AND DEVIANT WORKPLACE BEHAVIOUR IN ACADEMIA

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**Abstract**

Drawing from fraud triangle theory and neutralization theory, the present study adopted fraud triangle theory-like framework to explain negative deviance. The purpose of this study is to examine the mediating role of neutralization on the relationship between opportunity, job pressure and deviant workplace behavior among faculty members in Nigerian public higher educational institutions (HEIs). The study adapted some established instruments to collect data from 356 full time faculty members in Nigeria and used partial least square structural equation modelling for analysis. Results indicate that neutralization mediated the negative relationship between perceived ethical climate and interpersonal deviance. Also, neutralization mediated the positive relationship between perceived workload and interpersonal deviance as well as the relationship between work pressure and interpersonal deviance. Contrary to expectations, neutralization did not mediate the relationships between the predictors and organizational deviance. To minimize deviance, administrators of HEIs need to strengthen internal mechanisms, which do create opportunity for organizational and interpersonal deviance and review existing workload and work pressure that may constitute pressure on faculty members. In conclusion, the application of FTT-like models such as in the present study will help to formulate preventive strategies against deviance in HEIs.

**Keywords:** Neutralization, ethical climate, job pressure, organizational and interpersonal deviance.

## INTRODUCTION

Many theories have been used to explain workplace deviance but current literature indicates the lack of application of the facets of fraud triangle theory-FTT (Cressey, 1950). Although FTT is commonly used to explain fraud and financial scandals but this study extends its application to workplace deviance in academia. The difference between FTT and other theories is that FTT attempts to predict the internal conditions that may breed deviance in an organization and the cognitive process (within an individual) which must take place before deviance/unethical acts can occur while other theories explain the manifestations of deviance. In our view, organizations should be concerned with deviance preventive strategies rather than managing the manifestations of deviance.

Recently, there have been calls on researchers to extend the facets of FTT to deviance and other unethical acts within organizations. According to Dorminey, Fleming, Kranacher, and Riley (2010), FTT has a theoretical value in the study of workplace deviance. Although deviance is not a fraud per se but fraud is a subset of unethical acts. Therefore, the present study proposes an FTT-like framework to explain workplace deviance. Firstly, the facet of perceived opportunity refers to the capacity to override organization's internal control mechanisms (Rae & Subramanian, 2008). This facet explains that deviance may emerge when there is weak ethical climate, weak internal control system and ineffective institutional policies. Secondly, perceived pressure on faculty members occurs from the tasks of teaching, research, publications and community services. Thirdly, the facet of neutralization centers on the cognitive and/or socially interactive stage before individuals exhibit a norm-contradicting or violating behaviour (Sykes & Matza, 1950). Justifiably, many lecturers engage in deviance when they can 'beat the system' and/or experience frustrations in working conditions. A further justification for the choice of FTT-like framework is because both workplace deviance and fraud are deliberate, voluntary, conscious, and intentional behaviour and the individual who engages in them understands the consequences of his/her behaviour (Griffin & Lopez, 2005).
Past studies considered the three facets of FTT as independent variables (Cressey, 1950; Dorminey et al., 2010) but the present study disagreed because neutralization being a cognitive process is more suitable to be treated as a mediating variable than an independent variable. Therefore, the present study is making theoretical contributions by testing the mediating effect of neutralization on the model.

## LITERATURE REVIEW

### *Workplace deviance*

In 1995, Robinson and Bennett described workplace deviance as a voluntary behaviour which breaks the norms of organizations significantly and threatens the well-being of an organization, its workforce or both. In the present study, we operationalized workplace deviance as any intentional and norm-violating behaviour exhibited by faculty members for personal gains as against morality and which contributes to low standards of education thereby causing harm to the stakeholders. Interpersonal and organizational deviance were considered as dimensions of deviance. According to Bennett and Robinson (2000), as cited in Adeoti, Shamsudin and Wan (2017a), those deviant acts whose victims are colleagues and other individuals in the organization are called interpersonal deviance while deviant act directed at the organization or its properties and production schedules is known as organizational deviance.

### Opportunity

From theoretical perspective, social bonding theory supports the argument that routine activities can cause deviant behaviour. Many acts of deviance, crimes and adolescent delinquency have been traced to activities that are routine in nature. Routine approach posits that opportunities that arise in routine, everyday life is crucial in explaining workplace deviance. According to Cohen and Felson (1979), the rate of deviance depends on the frequency at which routine activities bring together a motivated offender (deviant), a gullible victim (individual or organization) and the absence of a skillful guardian (weakness of internal controls and ineffective institutional policy). It is worthy to note that the tasks of teaching, research and other administrative responsibilities of faculty members are routine.

In relation to fraud triangle theory (Cressey, 1950), opportunity is created by ineffective governance system, unethical climate, lack of internal control systems, and poor policies (Thanasak, 2013). In the present study, opportunity is considered as having two elements namely perceived ethical climate and perception of institutional policy. Ethical climate is defined as individuals' perceptions of values, norms, procedures, and practices which guide ethical decisions in HEIs (Qualls & Puto, 1989). Also, Sauser



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(2007) stated that ineffective institutional policy leads to neglect of employees' breach of policies and lack of disciplinary actions which create a big opportunity for unethical acts. Justifiably, Simha and Cullen (2012) called for empirical studies to diagnose the relationship between ethical climate and unethical behaviours such as deviance which have remained largely under-researched.

***Ethical climate and workplace deviance***

According to Mulki, Jaramillo and Locander (2008), ethical climate reflects the practices, procedures and policies of the organization that have moral consequences (Martin & Cullen, 2006). Ethical climate gauges employee's evaluation of the presence and implementation of codes of ethics, top management actions on ethics, communication of ethical issues, and corporate policies on ethics. Similarly, Vardi (2001) examined the impacts of ethical climates on misbehaviours in organization. The study found a significant negative relationship between organizational misbehaviour and organizational climate and between climate dimensions and organizational misbehaviours. Furthermore, Peterson (2002) found that relationship between unethical behaviour and ethical climate is stronger in organizations that do not have a code of ethics. Studies by Ambrose, Arnaud and Schminke (2008) found that ethical work environment improves ethical behaviours. Overall, there is need for more empirical studies especially in relation to deviance. Notably, the ethical climate of most public HEIs in Nigeria is weak and this requires more empirical studies. Hence, the study envisages that there is a relationship between workplace deviance and ethical climate of HEIs.

From theoretical perspective, fraud triangle theory's perceived opportunity explains the organizational circumstances that may permit employee deviance (Cressey, 1950). For instance, weak internal control and unfavourable working conditions (Sauser, 2007) can make the internal conditions of HEIs favourable to deviance. However, when employees recognise a climate of care, they will have faith in HEIs' ethical procedures and practices especially when such is based on an overarching concern for faculty members as well as society at large. Based on empirical and theoretical perspectives, the following hypotheses emerged:

H1: There will be a negative relationship between perceived ethical climate and interpersonal deviance.

H2: There will be a negative relationship between perceived ethical climate and organizational deviance.

**Institutional policy and workplace deviance**

Institutional policy has been conceptualized as the policies that govern an institution's relationships with faculty members and students. Perception of institutional policy can make workforce either to behave ethically or unethically (Hegarty & Sims, 1979; Bommer et al., 1987). In HEIs, faculty members may be discouraged from accepting gratifications or bribes due to stated policies against such acts. Similarly, institutional policies give directions to deterrence measures because reward and punishment policy are essential to institute an ethical climate (Beccaria, 1963; Gibbs, 1975).

Empirically, Cheng et al. (2013) found that perceived severity of formal sanction was significantly related to information systems security violation behaviours among 185 participants in China. Also, extant literature and theoretical views have established a negative relationship between effective institutional policies and workplace deviance. The present study supports this argument with general deterrence theory-GDT (Beccaria, 1963; Gibbs, 1975). GDT suggests that when punishment for distasteful acts is assured and severe, employees will be discouraged from participating in such acts due to the pains accompanying such reprimand. FTT's facet of opportunity explains that ineffective institutional policy may trigger deviance. The following hypotheses emerged based on empirical findings and theoretical views:

H3: There will be a negative relationship between perception of institutional policy and interpersonal deviance.

H4: There will be a negative relationship between perception of institutional policy and organizational deviance.

**Job pressure**

Faculty members experience pressure to meet challenging obligations regarding teaching, research, publications and other administrative responsibilities (Houston, Meyer & Paewei, 2006). Job pressure takes a toll on productivity, physical and emotional state of faculty members but little attention has been devoted to the impacts of job pressure on workplace deviance (Allen, 1996; Houston, Meyer & Paewei, 2006).



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In the present study, job pressure is considered as having two dimensions namely academic workload and work pressure. Academic workload is operationalized as the professional efforts a faculty member devotes to activities such as teaching, research, publications, administration, community services and other academic related tasks (Allen, 1996) while work pressure is conceptualized as the degree to which an academic must work fast and hard, has a great deal to do but with too little time (Karasek & Theorell, 1990).

***Workload, work pressure and workplace deviance***

Devonish (2013) found that bullying aggravated depression, uncertified absenteeism and physical exhaustion. Also, Yadav (2017) found a positive relationship between organizational stress and workplace deviance. This suggests a positive link between job pressure and unethical acts. Similarly, Yeh (2015) found that excessive workload and work pressure contribute to bullying in organization. Relatedly, Kayatasha and Kayatasha (2012) sampled 268 private and public secondary school teachers in Nepal and found that work pressure was negatively related to job satisfaction.

Theoretically, FTT's facet of pressure and general strain theory (Agnew, 1992) established a positive relationship between workload, work pressure and both organizational and interpersonal deviance. General strain theory postulates that strain cause undesirable reactions which generate inspiration for deviance as a surviving tactic because such emotional forces create burden for corrective action (Agnew, 1992). Similarly, General strain theory posits that strained individuals are more likely to experience outer-than inner-directed emotions when they externalize strain by blaming other people or the system for their adversity rather than internalize and blame themselves. Practically, stressed faculty members who blame others will increase both organizational and interpersonal deviance. Based on the above findings and theoretical views, the following hypotheses emerged:

H5: There will be a positive relationship between work pressure and interpersonal deviance.

H6: Work pressure is positively related to organizational deviance.

H7: There will be a positive relationship between workload and interpersonal deviance.

H8: There will be a positive relationship between workload and organizational deviance.

**Neutralization**

Neutralization is a psychological process which enables people to turn-off inner protests when they are about to do something perceive as unethical (Sykes & Matza, 1957). Therefore, neutralization is not practical to be regarded as an independent variable because it is a cognitive stage/process and requires deviants to be able to justify deviant act in a way that is acceptable to his or her internal moral compass before a norm-contradicting behaviour. Therefore, in line with the suggestions of Chatzidakis, Hibbert, and Smith (2007) and Lim (2002), neutralization is explored as a mediator in the present study. According to Sykes and Matza (1957), techniques of neutralization generally manifest in the forms of statements such as: "it wasn't a big deal, they could afford the loss", "They had it coming", "you were just as bad in your day" and "my friends needed me. What was I going to do?"

***Neutralization as a mediator in the relationship between perceived opportunity and workplace deviance***

The theory of neutralization states that deviants are free to partake in unethical acts once they can adduce moral reasons for their wrongful acts (Sykes & Matza, 1957). On the bases of fraud triangle theory, individuals normally have a strong desire to present themselves favourably to colleagues (Rae & Subramaniam, 2008). Generally, neutralization is determined by individual perception. For instance, a faculty member who perceives a caring climate may not engage in neutralization but those dissatisfied with the ethical climate of HEIs will easily justify their involvement in deviance.

In relation to institutional policy, Lianos (2000) observed that non-conformity behaviour challenges operational efficiency. Moreover, it is not the Bible or Quran that defines what is deviant in organizations today but the institutional policy. He further reiterated that deviance is a form of dysfunctional behaviour while punishment is part of the return route to rationality. Also, punishment is not retributive or retaliatory but an attempt to ensure deterrence. Following this line of argument, we submit that effective institutional polices will dissuade academics from engaging in norm-violation as institutional policies set



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boundaries for behaviours in organizations. Therefore, employees who perceive policies to be fair, just, and equitable might not seek for justifications to engage in deviance. Hence, the following hypotheses:

H9: Neutralization will mediate the relationship between ethical climate and interpersonal deviance.

H10: Neutralization will mediate the relationship between ethical climate and organizational deviance.

H11: Neutralization mediates the relationship between institutional policy and interpersonal deviance.

H12: Neutralization mediates the relationship between institutional policy and organizational deviance.

***Neutralization as a mediator between dimensions of job pressure and workplace deviance***

Based on theory of reciprocity (Gouldner, 1960) and social exchange theory (Blau, 1964), individuals who feel that they have been short-changed in employment relationship may invoke neutralization techniques to reinstate impression of fairness in contract of employment (Sykes & Matza, 1957). This occurs when academics experience imbalance between their efforts and rewards given to them.

Practically, excessive workload and pressure can make academics to misbehave because they will seek alternatives to show their dissatisfaction. In addition, job-related stress and pressure can make employees to become frustrated, impatient, irritated and such emotions can lead to variety of deviant behaviours. Hence, positive relationship exists between neutralization and multiple forms of deviance (Lim, 2002).

Therefore, drawing from neutralization theory (Sykes & Matza, 1957), the researchers posit that it is reasonable for academics who perceived stressful workload and work pressure to engage in either organizational or interpersonal deviance via neutralization. Hence, the following hypotheses emerged:

H13: Neutralization mediates the positive relationship between perceived work pressure and interpersonal deviance.

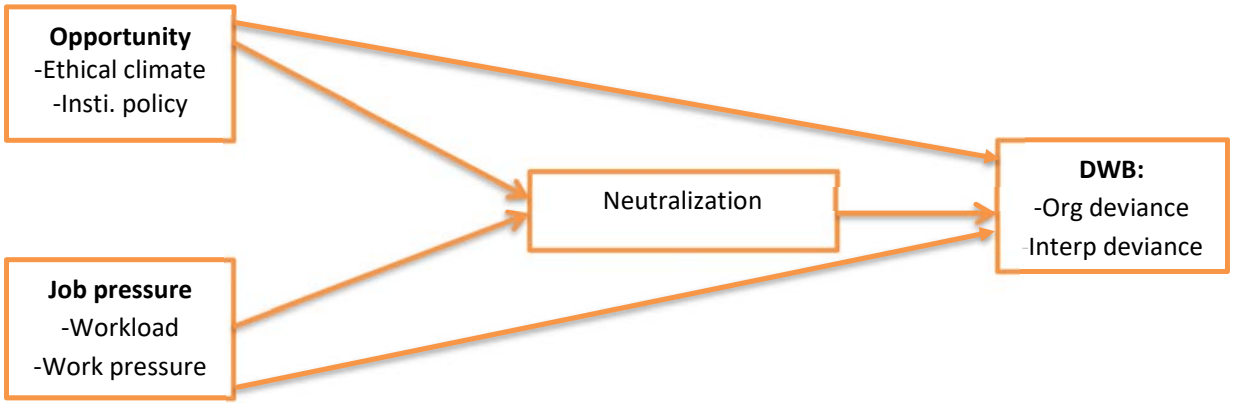
H14: Neutralization mediates the relationship between work pressure and organizational deviance.

H15: Neutralization will mediate the positive relationship between workload and interpersonal deviance.

H16: Neutralization mediates the positive relationship between workload and organizational deviance.

## CONCEPTUAL FRAMEWORK

**Figure 1. Proposed Conceptual Framework**




The conceptual framework as shown in Figure 1 is based on theoretical views of fraud triangle theory and neutralization theory.



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## RESEARCH METHODOLOGY

### Sampling Design

On the recommendations of Krejcie and Morgan (1970), 370 samples were determined from a population of 11,890 and the sample was increased by 40% based on the suggestion of Salkind (1997). Therefore, the researchers distributed 518 questionnaires out of which 356 valid questionnaires were used for analysis. The choice of public HEIs is justified because the rate of employee deviance is higher in public HEIs but insignificant in private HEIs (Omonijo, Uche, Nwadiafor, & Rotimi, 2013). Moreover, most reported deviant acts took place in public HEIs (Geidam, Njoku, & Bako, 2011; NFF, 2015).

### Research Procedure.

Firstly, deviance scale by Bennett and Robinson (2000) was adapted to measure organizational and interpersonal deviance. The original scale recorded sound psychometric properties with internal reliability of 0.81 and 0.78 for organizational and interpersonal deviance respectively. All items were scored on a 5-point Likert scale (1 = never; 2 = rarely; 3 = sometimes; 4 = often; 5 = always). Secondly, perceived ethical climate was assessed with 7 items (α= 0.79) from the work of Qualls and Puto (1989) and Herndon (1991) ethical climate scale on a 5-point Likert scale (1 = mostly false; 2 = somewhat false; 3 = somewhat true; 4 = mostly true; 5 = completely true). Thirdly, perception of institutional policy was assessed with 5 items (α=0.73-0.82) adapted from Comer, Machleit, and Lagace's (1989) measure of company policy on a 5-point Likert scale (1 = strongly disagree to 5 = strongly agree). Fourthly, perceived workload was assessed with 8 items (α =0.74 to 0.78) adapted from Houston, Meyer and Paewei's (2006) job demands scale. Respondents indicated their level of agreement on a 5-point Likert scale (1 = strongly disagree to 5 = strongly agree). Also, we measured perceived work pressure with a 5-item (α = 0.73 to 0.85) scale adapted from Karasek and Theorell (1990) job pressure scale. Faculty members indicated their level of agreement on a 5-point Likert scale (1 = strongly disagree to 5 = strongly agree). Lastly, neutralization was measured with 6 items (α = 0.861) adapted from Rogers and Buffalo (1974) neutralization scale. All participants indicated their level of agreement on a 5-point Likert scale (1= strongly disagree to 5= strongly agree).

## DATA ANALYSIS

SmartPLS-SEM 3.0 was used to test our theoretical model. The authors acknowledge that PLS-SEM has its peculiar weaknesses. First, PLS lacks complete consistency in scores of latent variables (Hair, Sarstedt, Hopkins, & Kuppelwieser, 2014). Secondly, PLS has a problem of multicollinearity if not handled well (Wong, 2013). However, the benefits of PLS-SEM outweigh its limitations, and proper procedural and statistical measures were taken to ensure validity of our results. PLS-SEM has the advantage of estimating the relationship between structural and measurement models concurrently. Second, SmartPLS can test a mediating effect using Preacher and Hayes (2004, 2008) bootstrapping techniques of estimating indirect effects. Third, the present study has a complex model (Hair, Ringle, & Sarstedt, 2013).

### *Data screening*

Non-response bias is a major concern in surveys because it could result in misleading or inaccurate findings. To overcome this problem, at least 50% response rate need to be attained in surveys (Lewis, Hardy, & Snaith, 2013) and the current study attained that feat. Furthermore, the computed Harman's single factor test revealed that common method bias is not an issue because the single factor test result explained 20.517% which is below the cut-off value of 50% (Podsakoff & Organ, 1986). According to Hair, Ringle and Sarstedt (2011), multicollinearity is not a problem because VIF values are less than 5 (O'Brien, 2007; Rogerson, 2001) and tolerance values are higher than the threshold of 0.20. Additionally, the normality test shows that none of the items in the dataset has a skewness and kurtosis statistics above ±3 and ±10 respectively. Having taken these precautions, we are convinced that measurement and structural models' results are valid.

### *Measurement model*

The study assessed internal consistency reliability using composite reliability index (Hair, Sarstedt, Ringle, & Mena, 2012). The composite reliability index of each constructs ranged from 0.883 to 0.975, exceeding the minimum acceptable level of 0.70 (Hair et al., 2014; Bagozzi & Yi, 1988). In addition, discriminant validity, convergent validity and item reliability were ascertained (Henseler, Ringle, & Sinkovics, 2009). All the parameters for measurement model disclosed that the study has adequate internal reliability.



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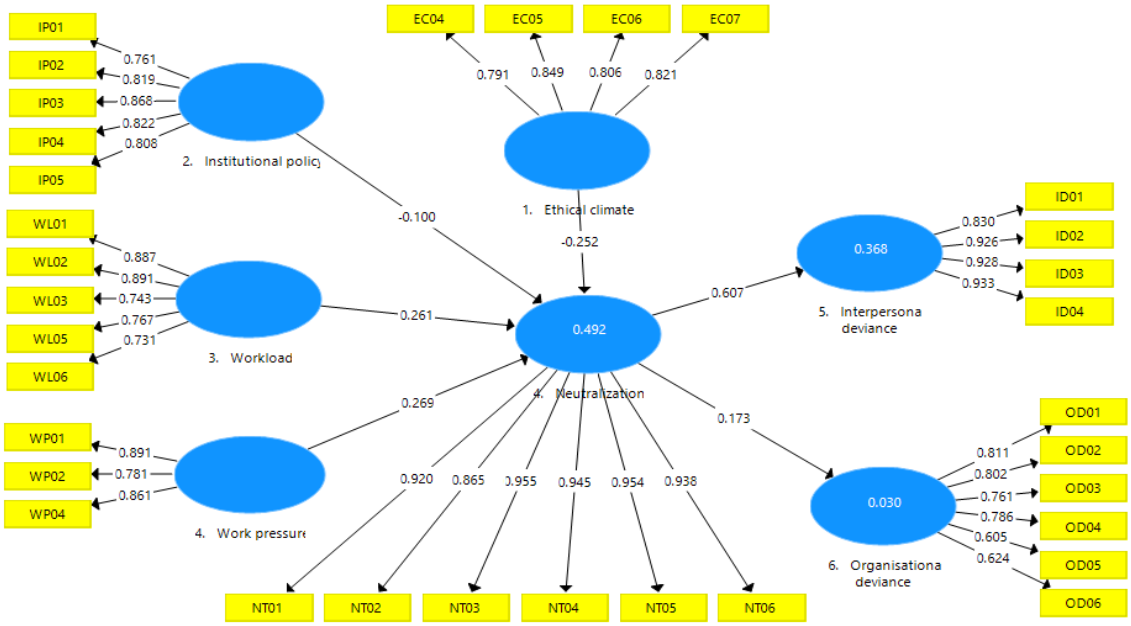
Figure 2. *Full Measurement Model Graph*




Next, convergent validity was assessed by examining the average variance extracted (AVE) for each latent construct (Fornell & Larcker, 1981). According to Chin (1998), the AVE for each latent construct should be 0.50 or more and **Appendix A** shows that the AVE for each latent construct is greater than 0.50, indicating adequate convergent validity.

Table 1. *Discriminant Validity (Fornell-Larcker Criterion)*

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|---|
| 1. Ethical climate | **0.817** | | | | | | |
| 2. Institutional policy | 0.129 | **0.816** | | | | | |
| 3. Workload | -0.609 | -0.206 | **0.807** | | | | |
| 4. Neutralization | -0.573 | -0.213 | 0.628 | **0.930** | | | |
| 4. Work pressure | -0.555 | -0.097 | 0.715 | 0.605 | **0.846** | | |
| 5. Interpersonal deviance | -0.515 | -0.037 | 0.524 | 0.607 | 0.571 | **0.905** | |
| 6. Organizational deviance | -0.084 | -0.395 | 0.171 | 0.173 | 0.114 | 0.147 | **0.736** |

Table 1 compares the square roots of AVE for each latent construct with the correlations among latent constructs (Fornell & Larcker, 1981). As shown in Table 1, the square roots of AVE suggest satisfactory discriminant validity for the study (Fornell & Larcker, 1981). Also, Heterotrait-Monotrait ratio (HTMT) was computed to confirm discriminant validity.

Table 2. *Discriminant Validity (Heterotrait-Monotrait Ratio (HTMT)*

| | 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|---|
| 1. Ethical climate | | | | | | |
| 2. Institutional policy | 0.164 | | | | | |
| 3. Workload | 0.707 | 0.228 | | | | |
| 4. Neutralization | 0.630 | 0.228 | 0.670 | | | |
| 4. Work pressure | 0.659 | 0.144 | 0.828 | 0.676 | | |
| 5. Interpersonal deviance | 0.583 | 0.049 | 0.577 | 0.638 | 0.651 | |
| 6. Organizational deviance | 0.105 | 0.512 | 0.207 | 0.153 | 0.138 | 0.141 |



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Table 2 shows that the highest correlation is between workload and work pressure (0.828). Therefore, all obtained correlation values are less than the pre-defined threshold of 0.85 which reflects an acceptable level of HTMT (Kline, 2011; Henseler, Ringle, & Sarstedt, 2015).

***Structural model***

To assess structural model, bootstrapping techniques of estimating indirect effect (mediating) was observed (Preacher & Hayes, 2004, 2008; Hayes, 2013). This procedure provides "higher levels of statistical power compared with the Sobel's test" (Spector & Jex, 1998, p. 223). First, direct relationship among the latent variables without including mediator was computed to assess Hypotheses 1- 8. Table 3 and Figure 3 present results of direct effect paths.

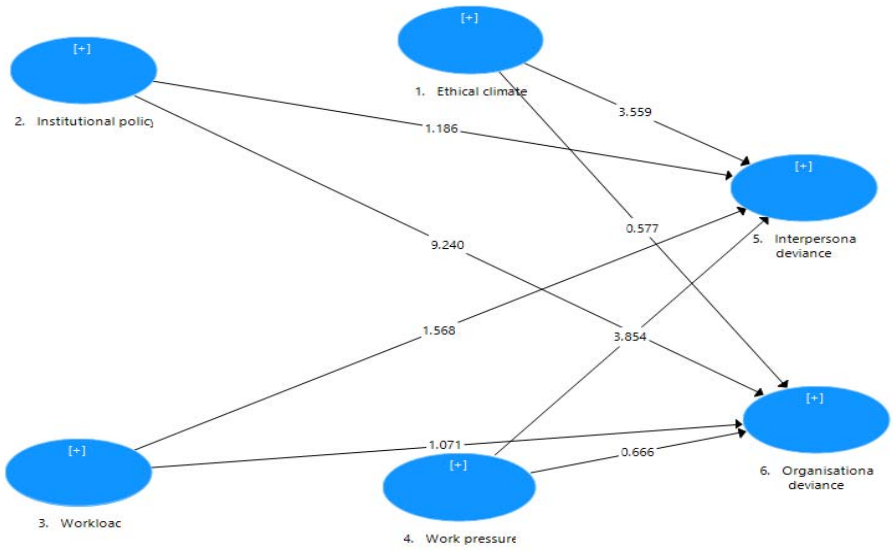
Table 3. Results of direct effect model

| Hypotheses | Relations | Beta | SE | *t*-value | p-value | Findings |
|---|---|---|---|---|---|---|
| H1 | EC -> ID | -0.255 | 0.072 | 3.559** | 0.000 | Supported |
| H2 | EC -> OD | 0.038 | 0.066 | 0.577 | 0.282 | Not supported |
| H3 | IP -> ID. | 0.048 | 0.041 | 1.186 | 0.118 | Not supported |
| H4 | IP -> OD | -0.447 | 0.048 | 9.240** | 0.000 | Supported |
| H5 | WL -> ID | 0.133 | 0.085 | 1.568* | 0.059 | Supported |
| H6 | WL -> OD | 0.078 | 0.073 | 1.071 | 0.142 | Not supported |
| H7 | WP -> IP | 0.341 | 0.089 | 3.854** | 0.000 | Supported |
| H8 | WP -> OD | 0.044 | 0.066 | 0.666 | 0.253 | Not supported |
| | | ID | OD | | | |
| | $R^2$ – | 40% | 22% | | | |
| | $Q^2$ – | 0.30 | 0.11 | | | |
| | SRMR | 0.07 | | | | |

**Note: **Significant at 0.01 (1-tailed), *Significant at 0.1 (1-tailed)**

ID = interpersonal deviance, OD= organizational deviance, WL workload, WP= work pressure, IP = institutional policy and EC = ethical climate.

Figure 3. Direct effect graph



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Results of the structural path coefficients show that only H1, H4, H5 and H7 were statistically significant while H2, H3, H6 and H8 were not supported. Specifically, the result for H1 showed a significant negative relationship between perceived ethical climate and interpersonal deviance (β = -0.255; t =3.559; p < 0.01). Hence, H1 was supported. Also, the predicted negative relationship between perception of institutional policy and organizational deviance was supported (H4) because institutional policy had a significant negative relationship on organizational deviance (β = -0.447; t =9.240; p < 0.01). Similarly, results indicate significant positive relationship between perceived workload and interpersonal deviance (β=0.133; t=1.568; p< 0.1). Likewise, H7 was significant (β=0.341; t=3.854; p< 0.01) in predicting a positive relationship between perceived work pressure and interpersonal deviance.

Also, we considered the coefficient of determination and predictive relevance of the model (Henseler, Ringle, & Sarstedt, 2012). We employed SmartPLS-SEM 3.0 to estimate the coefficient of determination ($R^2$) and predictive relevance ($Q^2$) simultaneously as shown in Table 4. Consequently, Stone-Geisser test of predictive relevance-$Q^2$ (Geisser, 1974; Stone, 1974) was observed after running the blindfolding procedure (Chin, 1998; Spector & Jex, 1998). The direct effect model explained 40% of the total variance in interpersonal deviance and 22% of total variance in organizational deviance. From Table 3, the $Q^2$ value for interpersonal deviance is 0.30 and 0.11 for organizational deviance, both exceeded zero which suggests satisfactory predictive relevance of the model (Chin, 1998; Henseler et al., 2009). The SRMR value of 0.07 is also impressive.

Table 4. Results of Indirect Effect Model

| Hypotheses | Indirect Effect | Beta | SE | t-value | p-value | Findings |
|---|---|---|---|---|---|---|
| H9 | Ethical climate -> ID | -0.090 | 0.026 | 3.420** | 0.000 | Supported |
| H10 | Ethical climate -> OD | 0.010 | 0.016 | 0.601 | 0.274 | Not supported |
| H11 | Inst. policy -> ID | -0.038 | 0.017 | 2.157* | 0.016 | Supported |
| H12 | Inst. policy -> OD | 0.004 | 0.007 | 0.561 | 0.288 | Not supported |
| H13 | Workload -> ID. | 0.091 | 0.027 | 3.335** | 0.000 | Supported |
| H14 | Workload -> OD | -0.010 | 0.017 | 0.588 | 0.278 | Not supported |
| H15 | Work pressure -> ID | 0.098 | 0.032 | 3.070** | 0.001 | Supported |
| H16 | Work pressure -> OD | -0.010 | 0.017 | 0.611 | 0.271 | Not supported |
| | | ID | OD | Neut. | | |
| | $R^2$ - | 0.368 | 0.030 | 0.492 | | |
| | $Q^2$ - | 0.280 | 0.011 | 0.394 | | |
| | SRMR | 0.060 | | | | |

**Note: **Significant at 0.01 (1-tailed), *Significant at 0.05.** ID = interpersonal deviance, OD= organizational deviance, WL workload, WP= work pressure, IP = institutional policy EC = ethical climate.

Figure 4. Indirect effect graph



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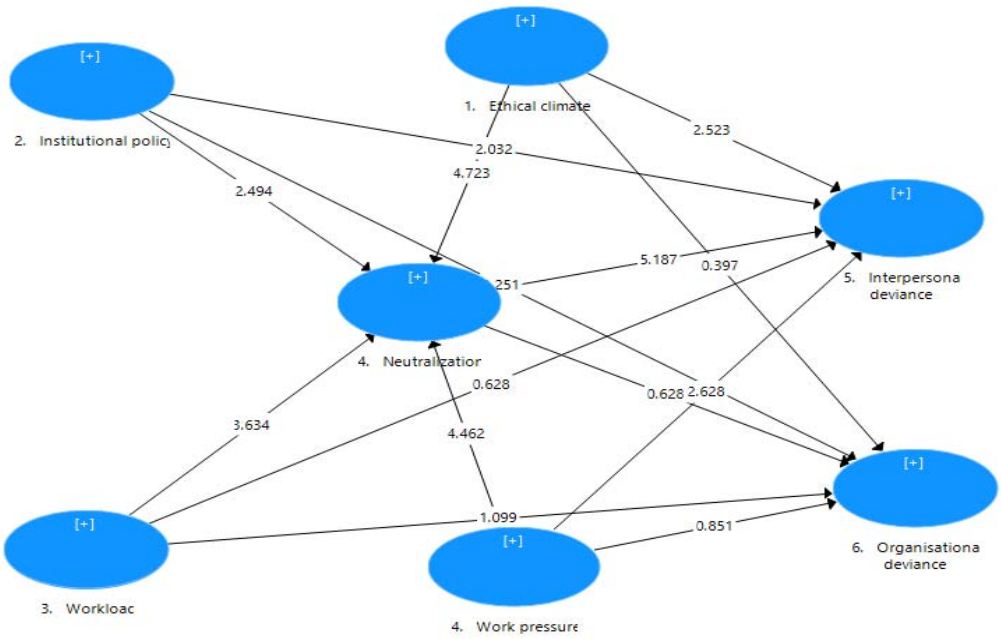


Next, we assessed the structural model with the presence of neutralization as a mediator. As shown in Table 4, the coefficient of determination ($R^2$) is 36.8% (.368), which suggests that the indirect effect model explained 36.8% of the total variance in interpersonal deviance and 49.2% of neutralization. After running the blindfolding procedure (Chin, 1998; Spector & Jex, 1998), the results showed that the $Q^2$ value for interpersonal deviance is 0.280, organizational deviance is 0.011 and neutralization 0.394, statistically all values are greater than zero, thus, signifying acceptable predictive relevance of the indirect model (Chin, 1998).

Furthermore, standard bootstrapping procedure with 5000 bootstrap samples and 356 cases were applied to assess significance of the path coefficients (Henseler et al., 2012; Spector & Jex, 1998). The results in Table 4 indicate that the indirect effect of perceived ethical climate on interpersonal deviance via neutralization (mediator) is significant (β=-0.090; t=3.420; p< 0.01) and predicted interpersonal deviance in negative direction (H9). Similarly, the relationship between perceived institutional policy and interpersonal deviance via neutralization remains statistically significant (β=-0.038; t=2.157; p< 0.05) in negative direction (H11). Furthermore, results demonstrated that neutralization mediated the relationship between workload and interpersonal deviance in positive direction (β=0.091; t=3.335; p< 0.01) giving support to H13. Similarly, neutralization mediated significantly the relationship between perceived work pressure and interpersonal deviance (β=0.098; t=3.070; p< 0.01) in a positive direction (H15).

## CONCLUSION AND DISCUSSION

The main objective of this study was to examine the mediating effects of neutralization on the dimensions of perceived opportunity, job pressure and organizational and interpersonal deviance. Findings demonstrated that neutralization significantly mediated the relationship between ethical climate and interpersonal deviance in negative direction. This suggests that the existence of a sound ethical climate does not create room for any justification to engage in interpersonal deviance. This finding agrees with Peterson (2002) who found that the relationship between unethical behaviour and ethical climate is stronger in organizations that do not have a code of ethics.

From theoretical perspective, neutralization theory posits that the perpetrator must formulate some morally acceptable ideas based on his/her perception of the ethical climate before engaging in unethical behaviour (Cressey, 1950; Sykes & Matza, 1957). Also, neutralization mediated the relationship between perceived institutional policy and interpersonal deviance. This result suggests that with neutralization the faculty members will not develop deviance towards one another and/or students if institutional policies are implemented effectively. On the contrary, Past studies found that employees'



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resolutions to act properly or otherwise are greatly determined by organizational policies (Bommer et al., 1987; Cheng et al., 2013).

Furthermore, neutralization mediated the relationship between perceived workload and interpersonal deviance in a positive way. This suggests that some faculty members are experiencing excessive workload and the strain effect on them is made worse with neutralization which permits them to justify deviance especially towards colleagues and students (interpersonal deviance). This finding is in consonance with a study conducted in Australia by Burke (2011), which revealed that academics in universities work for elongated periods to cover their academic workloads and feel very frustrated. As a result, nearly half of the academics in Australian universities intend to migrate to western universities or quit teaching. Theoretically, this result is supported by general strain theory (Agnew, 1992) and effort-reward imbalance model.

Last but not the least, neutralization mediated the relationship between work pressure and interpersonal deviance positively. This suggests that work pressure experienced by faculty members will trigger some forms of neutralization techniques and if this trend is not abated, the outcome will be a dent on the interpersonal relationships among lecturers and/or students. Past studies in HEIs established a positive relationship between work pressure and misbehaviours among academics (Gillespie, Walsh, Winefield, Dua, & Stough, 2001; Houston, Meyer, & Paewei, 2006).

Results from direct effect model showed that perceived ethical climate had a significant and negative relationship on interpersonal deviance. This means that interpersonal deviance will be minimal when faculty members perceive a sound ethical climate. Also, results demonstrated that perception of institutional policy will minimize organizational deviance. Institutional policies if well implemented can serve as deterrence measure to organizational deviance as human beings generally want to avoid punishment or pains associated with reprimands. Similarly, results indicated that perceived work pressure had a significant positive relationship with interpersonal deviance. This suggests that a stressed faculty member may engage in incivil behaviour towards colleagues and/or students. Additionally, findings indicated that workload had a significant and positive relationship with interpersonal deviance Past studies demonstrated that excessive workload may lead to some health-related impairments such as stress, headache, high blood pressure, frustration and anger (Demerouti, Bakker, Nachreiner, & Schaufelli, 2001; Schaufeli & Baker, 2004; Bakker & Demerouti, 2007).

Based on this study, we conclude that to ignore workplace deviance is to allow the erosion of organizational standards, morality, regulations, and norms with resultant effects of self-interest and organizational deterioration. This study has empirically ascertained the mediating role of neutralization on the relationship between perceived opportunity, job pressure and both organizational and interpersonal deviance among faculty members. With proper understanding of the FTT-like framework adopted in this study, the administrators of HEIs can formulate preventive strategies to minimize the occurrence of organizational and interpersonal deviance in public higher educational institutions

**Implications**

*Practical implications*

Firstly, the perception of a sound ethical climate is an important consideration in preventing deviant behaviour at work. Management of HEIs can make considerable efforts to minimize the occurrence of workplace deviance by enhancing faculty members' perceptions of ethical climate. Practically, the administrators of HEIs need to ensure climates of care, codes of ethics, transparency, open-door policy and effective internal control mechanisms. Secondly, our findings revealed that institutional policy recorded significant negative relationship with organizational deviance while ineffective policy will lead to interpersonal deviance. This finding has practical implications for regulatory authorities and management of HEIs. It suggests that to reduce deviance, institutional policy implementation must be effective, consistent, and fair to everyone. Practically, management of HEIs needs to avoid biased decisions, discriminatory tendencies and faulty implementation of policies in the areas of appointments, promotion, training, remuneration, and appraisals.

Thirdly, based on social exchange theory (Blau, 1964), whenever academics experience excess workload and intense work pressure, there will be a reciprocal behaviour to vent out their dissatisfaction in forms of deviance and other unethical acts either towards the organization or towards colleagues and/or students. Also, there is need to appraise the workloads of faculty members. It has been reported



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that about 70% of Nigerian universities are under-staffed which has resulted in excessive workloads on lecturers (NEEDS Report, 2012). Fourthly, the presence of neutralization creates avenues to justify undesirable acts and this result is supported by neutralization theory. This implies that any internal conditions that may trigger neutralization should be avoided by the administrators of HEIs.

***Theoretical implications***

The current study has made important theoretical and scholarly contributions. Firstly, the present study extended the fraud triangle theory by adapting an FTT-like framework, and by adopting the facets of fraud triangle theory in predicting organizational and interpersonal deviance. Another contribution is that neutralization cannot be treated as an independent variable as shown in the original fraud triangle theory (Cressey, 1950) but should be considered as an intervening variable (a mediator). This argument is supported by Lim (2002) who found that neutralization mediated the relationship between organization injustice and cyberloafing in Singapore.

**Limitations and future research**

The present study has some methodological limitations that suggest avenues for future research. Firstly, future researchers should consider other mediating variables such as job satisfaction, sense of coherence (SOC) and workplace spiritualty. Secondly, the cross-sectional nature of the present study makes it impossible for causal inferences to be made. Hence, this study needs to be replicated using longitudinal research. Thirdly, sample was drawn from academics in public HEIs, which resulted in limited generalization of findings. Therefore, we suggest that future researchers should consider academics in private HEIs to increase chances of generalization. Finally, deviant workplace behaviour was assessed using self-report measures. It is important to note that self-reports can be limited by common method variance (Podsakoff & Organ, 1986). Although the present study took precautions to minimize research bias by observing procedural and statistical remedies (Podsakoff et al., 2012), however, future researchers should consider the use of peer-rating to control common method variance.

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**Appendix A.** ***Results of Measurement Model (Reliability)***

| Constructs and Indicators | Loadings | Composite Reliability | AVE |
|---|---|---|---|
| **Ethical climate** | | 0.889 | 0.668 |
| EC04 | 0.791 | | |
| EC05 | 0.849 | | |
| EC06 | 0.806 | | |
| EC07 | 0.821 | | |
| **Institutional policy** | | 0.909 | 0.666 |
| IP01 | 0.761 | | |
| IP02 | 0.819 | | |
| IP03 | 0.868 | | |
| IP04 | 0.822 | | |
| IP05 | 0.808 | | |
| **Workload** | | 0.903 | 0.651 |
| WL01 | 0.887 | | |
| WL02 | 0.891 | | |
| WL03 | 0.743 | | |
| WL05 | 0.767 | | |
| WL06 | 0.731 | | |
| **Work pressure** | | 0.883 | 0.715 |
| WP01 | 0.891 | | |
| WP02 | 0.781 | | |
| WP04 | 0.861 | | |
| **Neutralization** | | 0.975 | 0.865 |
| NT01 | 0.920 | | |
| NT02 | 0.865 | | |
| NT03 | 0.955 | | |
| NT04 | 0.945 | | |
| NT05 | 0.954 | | |
| NT06 | 0.938 | | |
| **Interpersonal deviance** | | 0.948 | 0.819 |
| ID01 | 0.830 | | |
| ID02 | 0.926 | | |
| ID03 | 0.928 | | |
| ID04 | 0.933 | | |
| **Organizational deviance** | | 0.886 | 0.564 |
| OD01 | 0.811 | | |



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| | |
|---|---|
| OD02 | 0.802 |
| OD03 | 0.761 |
| OD04 | 0.786 |
| OD05 | 0.605 |
| OD06 | 0.624 |



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